

EXHIBIT 34

Daniel and Michal Balsam

3918 Fallstaff Road

Baltimore, Maryland 21215

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Danielbalsam613@gmail.com

Hon. Colleen McMahon

United States District Judge

United States Courthouse

500 Pearl Street

New York, New York 10013

Re: USA v. Menachem Youlus

12 Cr. 36 (CM)

March 18, 2012

Dear Judge McMahon,

I am a member of the Maryland Bar and work for the Social Security Administration in Woodlawn, Maryland. My wife, Michal, works as a bookkeeper for Jewish Community Services in Baltimore. This letter to the Court is written on a personal level and not in our official capacities.

Rabbi Menachem Youlus is Michal's second cousin, and I have known him since Michal and I became engaged over 21 years ago. He is a friendly and caring person, and made a very good impression on me from when we first met at my engagement party in October 1990. His home is always open to others; indeed, Michal always felt welcome in his home (then in Jerusalem) during the year she studied in Israel (1986-87).

Rabbi Youlus is well known for graciously helping others, not only on a communal level but on an individual basis as well. We saw this firsthand in 1991 when Michal's 12-year-old brother offered to sing during our wedding ceremony, but needed someone to give him lessons. Rabbi Youlus immediately agreed to give the lessons, met with my brother-in-law a number of times, and stood nearby during the ceremony to provide last minute coaching. All without any thought of compensation.

Another example: although it is very time consuming, Rabbi Youlus has long involved himself in shidduchim (matchmaking), which is viewed in Jewish tradition as a kindness of the highest order. We saw this firsthand in the case of Michal's sister Rachel, who had the unfortunate experience of getting divorced in 2004 after a brief marriage. Until she became engaged in 2010, Rabbi Youlus was continually trying to find an appropriate match for her and offered a number of suggestions.

We are aware that, by virtue of his guilty plea, Rabbi Youlus has been convicted of certain crimes. We respectfully ask the Court to carefully consider Rabbi Youlus's decades of community service and of helping individuals, as well as his sincere regret and remorse, and impose the lowest sentence permitted under the law.

Respectfully,

Daniel Balsam, Esq.

Michal Balsam

A handwritten signature in cursive script that reads "Daniel Balsam".A handwritten signature in cursive script that reads "M. Balsam".

EXHIBIT 35

Date: May 1, 2012

To: Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

From: Robert Ethan Goodman
8101 Eastern Avenue
Apartment A108
Silver Spring, Maryland 20910

Re: Rabbi Menachem Youlus

Dear Judge McMahon:

My name is Robert E. Goodman. I have been a Maryland resident since April 1998, first in College Park from April 1998 to April 2006 and downtown Silver Spring from April 2006 to the present.

I am writing on behalf of Rabbi Menachem Youlus, a gentleman that I am proud to know for more than a dozen years. It is my hope that what I write will influence you as to the positive character traits I have seen in Rabbi Youlus for the entire time that I have known him.

Rabbi Menachem Youlus is a "mensch." This word is defined as defined in Leo Rosten's *Joy's of Yiddish* as an "Upright, honorable, decent person." And also "Someone of consequence; someone to admire and emulate; someone of noble character."

I am a "ba'al teshuvah." This expression literally means "master of repentance" or "master of return" to G-d and commonly refers to as a Jewish person who "returns" to a traditional Torah observant (Orthodox) life from a previously secular life. To become a ba'al teshuvah is to willingly choose to go on a religious journey of never ending discovery about oneself and one's faith in G-d. It says in the Mishnah (*Mishna Eduyot* 1:6), "And whoever saves a single life, the Bible considers it as if he saved an entire world." I owe Rabbi Menachem Youlus a "world" for supporting me along this journey.

"The Jewish Bookstore" is the Jewish bookstore owned by Rabbi Youlus' and his family. As the sign in the window says, "If it's Jewish, we have it." and if I ever needed to know about Jewish books, I went to Rabbi Youlus. Rabbi Youlus is a fount of knowledge on Judaism and Jewish books. He is a "sofer," a Hebrew scribe. Rabbi Youlus repairs all manner of Jewish religious parchments including Torahs, tefillin, and mezuzot.

Partners in Torah (www.partnersintorah.org) is a Jewish organization focused entirely on "kiruv," on educating secular Jews about the rich wealth of Jewish knowledge by partnering one-on-one Orthodox Jews as mentors with secular Jews seeking to learn that knowledge. These

partners frequently “meet” once a week for an hour to talk by telephone, hence they are also called “telepartners.” Frequently, partners live many miles apart. I have been a member of Partners in Torah for over ten (10) years with the same “chevrusah” (study partner) who lives in Flatbush, New York. We have become great friends in that time. Partners in Torah offers discounts to its members and asks that Jewish bookstores support their members by providing discounts on all Jewish texts.

I have many stories of Rabbi Youlus’ kindnesses to me. I will describe three (3) such instances. The first is simple. Because of my relationship with Partners in Torah, Rabbi Youlus has always provided me with a discount on every book and mezuzot that I have ever purchased in his bookstore. Just having this discount has afforded me the opportunity more and more texts to help me on my religious journey.

A second story concerns the donation of three (3) tallisim (ritual prayer shawls) and tefillin (phylacteries) that were given to me by a neighbor and friend in my former apartment complex. An elderly secular Jewish man, and octogenarian, gave each of his three sons upon their bar mitzvah a set of tallis and tefillin. Years later, this man knowing of my increasing Jewish faith, gave me each of these three sets to do with as I chose since his sons no longer wanted them. I told my friend that I would donate them to a Jewish charity knowing that many Russian Jewish immigrants have moved to our area and might benefit from these religious items. Knowing that tefillin must be kosher for religious use, I immediately sought out Rabbi Youlus to confirm their kosher status or to repair them if needed. It turned out that some of the “rosh” (head) tefillin were kosher and some of the “yad” (hand) tefillin were kosher, but that one set had a kosher yad and a non-kosher rosh, while another had a kosher rosh and a non-kosher yad. Rabbi Youlus repaired everything at a greatly reduced price. And then came a miracle. Rabbi Youlus asked me if I had known that one of the yad tefillin was for a left-handed person. I told Rabbi Youlus that I did not know anything about these sets other than that my neighbor gave them to me to properly deal with them. I then went back to my neighbor friend and asked him if he knew that one of the sets was for a left-handed man. My neighbor told me that none of his sons was left-handed. So I thought to myself, “How could one set be for a left-handed man? It could only be a miracle.” Rabbi Youlus did not specifically know that I was left-handed though he had seen me write before. Perhaps it was a miracle, or perhaps Rabbi Youlus knew that I was left-handed and he re-tied the yad tefillin for a left-handed person. I never asked him, so I never knew. My neighbor allowed me to keep the left-handed pair of tefillin and I donated the repaired remaining two pairs.

Finally, the third story involves my mezuzot for my first and second apartments. Mezuzot are expensive. There is a lot that goes into writing them and one pays for higher quality parchments. Furthermore, each home must have the proper number of them in their proper (kosher) locations, which depending on the size of the home can be quite numerous. My small apartment has six (6) of them and a much larger home could have easily over a dozen or more. And these must all be checked twice every seven years. Rabbi Youlus not only gave me better parchments at a reduced rate the first time I purchased my first three mezuzot from when I lived in a smaller apartment, but on the second occasion when I needed to purchase an additional three more for my new and larger apartment. And just to add to Rabbi Youlus’ many kindnesses to me, he checked them for

me at a reduced rate too. Fortunately, the mezuzot were in good condition so they required little or no repair.

These are just three of many instances where Rabbi Menachem Youlus has been both extremely kind and generous to me in the many years that I have come to know him. As a friend, he has tried setting me up with single Orthodox women he knows as I am single and have never been married. Rabbi Youlus has always known the right books for me to consider and has patiently answered my questions as I have grown during my religious journey. I will continue to recommend Rabbi Menachem Youlus and shop at the Jewish Bookstore for all my religious needs.

Yours sincerely,

A handwritten signature in cursive script that reads "Robert Ethan Goodman". The signature is written in dark ink and is positioned below the "Yours sincerely," text.

Robert Ethan Goodman.

EXHIBIT 36

April 16, 2012

Dear Judge McMahon,

I am Nancy Goodman a relatively new member of the Silver Spring, Kemp Mill, Maryland community. I am a masters degree level social worker by profession. I have known Rabbi Youlus practically since I have moved here 5 years ago. From the start Rabbi Youlus welcomed me and my family here. I met him by going to his store and becoming a customer.

Rabbi Youlus took a personal interest in me and my family. It happened that he was already acquainted with my cousin, who is hand writing a Torah scroll as is our custom under the supervision of Rabbi Youlus' brother-in-law, Rabbi Englander. Rabbi Youlus hold my cousin is high regard as it is quite unusual for a practicing psychiatrist to take out the time to learn this very challenging skill, and to bother with the special mitzvah of scribing the full 5 books of Moses.

Rabbi Youlus was a kind, listening ear as I shared with him some of my experience of my daughter going through the "match making" process in the Orthodox Jewish community as the mother of a young woman looking for an appropriate husband. He offered to help find appropriate matches. Although this did not come to be through him, as she ended up finding a husband through other personal connections, the interest Rabbi Youlus' showed us was caring, supportive and encouraging.

After my daughter became engaged, we involved Rabbi Youlus in obtaining our grace after meals booklets and having them imprinted with my daughter's monogram and other relevant information. This was need for our guests at her wedding. He carried out this work with care, bothering to check over each of some 200 booklets to make sure that they were properly printed for us.

Additionally, he offered that my daughter and son-in-law to be could stay in his basement apartment after the wedding if needed, while their regular apartment was being prepared for them. Again we did not end up utilizing his offer, but it was very reassuring that we had his apartment as a back-up plan for after the wedding.

From my experience of coming into The Jewish Book Store, I always have found Rabbi Youlus to be most helpful in obtaining books and other important Jewish ritual items.

My husband brought in his phylacteries for inspection. This must be done once in every seven years. It was discovered that his were damaged. He ended up needing to replace them. My husband received rapid and courteous service in the process of replacing this important and expensive item.

My husband and I have also had positive experiences with Rabbi Youlus. He has always been kind and considerate.

We are aware of Rabbi Youlus' plea of guilty, however, despite his conviction we regard him with great respect because of his many admirable qualities as enumerated above.

I am a social worker, and as such deal with many people. In my professional capacity I have to get to know people rapidly based on interviews. In the case of Rabbi Youlus, I feel that I have become acquainted with him over these last 5 years. I continue to hold him in high regard because he has demonstrated to me nothing but kindness and a gentleness in the ways he has dealt with me.

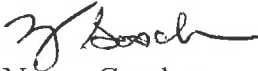
I know that he regrets the actions he took with respect to the case against him. I still believe him to be a good person, who deserves mercy and leniency in considering his sentence.

My daughter taught his daughter in high school and valued her as a good and respectful young lady. I think that this also is a reflection on him in terms of his good parenting of her.

All in all, Rabbi Youlus has demonstrated himself to be a decent person, who most likely made some substantial mistakes in judgment, unfortunately. While he deserves to be held accountable, he also deserves consideration as a decent person, at his core.

I plead on his behalf for the lowest sentence permitted under law.

Most sincerely,
Respectfully,

A handwritten signature in black ink, appearing to read "N. Goodman", with a stylized flourish at the end.

Nancy Goodman
714 S. Belgrade Road
Silver Spring, MD 20902

EXHIBIT 37

March 8, 2012

Joyce Dreyfuss
3820 Menlo Drive
Baltimore, MD 21215

The Honorable Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Dear Judge McMahon,

I am writing in support of Rabbi Menachem Youlus to indicate just a couple of incidences that I hope you might consider in your decision concerning his case. In my personal knowledge and experience, Rabbi Youlus has been directly involved in bringing together couples for the purpose of marriage and has succeeded in several instances. Personally, he recommended me for work as a book and paper conservator with the Goldsmith Museum in Baltimore. I knew R. Youlus as a young child but due to various circumstances I had not seen him for more than twenty years, yet he remembered me to a potential employer. These are only a few of the countless good deeds he has extended to others.

Doubtless his personal reputation in his community and his livelihood will be permanently affected by this case. In addition, his large, young family and elderly parents who must now support them are adversely afflicted. In this particular case it can easily be assumed that he is devastated and ashamed beyond imagination as this case has engendered much publicity throughout the country. In light of his singular humiliation and regret, I would plead with you to consider his total history as a kind and sensitive individual who has no previous negative record, and to impose the lowest sentence permitted under the law.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Joyce Dreyfuss".

Joyce Dreyfuss
Book and Paper Conservator

EXHIBIT 38

March 09, 2012

CAROLE M. (Brocha) FUCHS
14 Schindler Court
Silver Spring, MD 20903

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10013

In Re: USA vs. Menachem Youlus, 12 Cr. 36 (CM)

Dear Judge McMahon:

I am president of Royal Technologies, LLC with a life-long knowledge and experience in small business operation and management. In addition, I have been employed by educational institutions, Kashrut supervision, and maintenance of ritual facilities. I am known either by Carole or Brocha, the former secular and the latter in my community.

I have known Rabbi Menachem Youlus for twenty-four years, primarily through my association with the Jewish Book Store in Wheaton, MD. I heard many stories of store history about how Menachem and his father employed people who were in need of a job in order that they might survive and resume productive lives. This became very true for me in particular. Severe asthma kept me out of the workforce for approximately 2 years, and through their generosity and kindness, Menachem and his father offered me employment at the bookstore. Where other potential employers laughed in my face because of my chronic coughing, Menachem and his father recognized my competence and capabilities and dismissed the coughing as a factor in my employability.

While working with Menachem in the bookstore, I was able to observe firsthand the many acts of kindness that he bestowed upon countless members of the community at large. Among these acts, Menachem assisted many, many young people in finding suitable mates. Some of these young people would otherwise have found it very difficult to find an appropriate match. Menachem became very involved in the marriages of some young people, so much so that in one case, he and his wife escorted a bride down the aisle. He would energetically assist people seeking jobs beyond the bookstore by giving them encouragement and distributing resumes to potential employers. In another example of Menachem's charitable instincts, he raised money and personally gave it to us to distribute it to a person who I knew needed food. He also helped a fellow employee keep his medical insurance for several months so that he would not have to incur tremendous debt or become crippled for life. He only laid off the person after he made sure that he was provided with benefits. Menachem would not let the person go without ensuring that the person has means of sustenance and medical coverage. I also witnessed a case in which Menachem, a distinguished and talented scribe, provided an inexperienced man who was writing his own Torah, with encouragement and technical assistance-all without charge. Menachem kept a watchful eye on me and took particular care of my health interests at times when I unexpectedly experienced adverse reactions to medications. He would keep me at the store when Roy, my husband, was not at home until the symptoms abated. Menachem loves children and encourages them to learn Torah teachings and often gives them informal classes in the bookstore as well as at various schools in the Metro DC area. On a daily basis, he reaches out to customers who solicit his guidance or advice when they are faced with daunting challenges or problems in their lives.

The Bottom Line is that Menachem Youlus has been, and always will be, a person who is there to help anyone in need.

Sincerely,


Carole M. (Brocha) Fuchs

EXHIBIT 39

Yocheved Mizel
914 Lamberton Drive
Silver Spring, MD 20902

February 27, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Your Honor:

Menachem Youlus is my first cousin – his mother and my mother are sisters. I care very much about Menachem, not only because he is a blood relative, but because he has extended himself on my behalf in the past. I lived as a single woman on my own in New York City until my recent marriage at age 34. On several occasions, Menachem and his wife called to invite me to their home in Maryland because he was worried that I was feeling lonely. He also made efforts to introduce me to young men from his community. The man who eventually became my husband was one of those Menachem had suggested I meet. I was extremely touched by these gestures and came to see him as a kind person who is willing to take time out to help others. I am writing to ask Your Honor to consider extending to Menachem the same compassion that I experienced from him during a difficult period in my life.

Sincerely,

A handwritten signature in cursive script that reads "Yocheved Mizel".

Yocheved Mizel

EXHIBIT 40

March 7, 2012

Michael and Ellen Edinger
2934 Bartol Avenue
Baltimore, MD 21209

Hon Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Dear Judge McMahon,

We are neighbors of Menuchem Youlus and have known him for over 13 years. I work as a government contractor. My wife is a bookkeeper. We have become good friends with the Youlus' over the years especially because we each have a boy 13 years old. Our younger sons are good friends as well. We want to tell you how special Menachem Youlus is especially concerning our 13 year old. When our 13 year old was younger, he had really no friends at all. Certainly no one ever called him to play. He led a very lonely life. Menachem Youlus made a special effort to invite our son, Boaz, to his home and encouraged his son to play with ours. The first time Boaz went to their home, both his son and Rabbi Youlus were at the open door to welcome Boaz in. Boaz felt very welcome and spent and continues to spend much time in their home. They made Boaz feel special and that friendship and warmth became a turning point for Boaz. Through the Youlus' effort, our son grew as person in self confidence and has become part of the regular fabric of life in school and out of school. We are very grateful to the Youlus family and especially Menachem Youlus for making an effort unsolicited to help our child. Menachem Youlus has had a great influence for the good on our son, and we cannot thank him enough for the blossoming of our son's social life.

We hope you will take this into account when sentencing Rabbi Youlus and consider giving him the lowest appropriate sentence.

Thank you for your attention,



Michael Edinger



Ellen Edinger

EXHIBIT 41

Sherry B. Berlin, Esq.
2816 West Strathmore Avenue
Baltimore, Maryland 21209

March 20, 2012

The Honorable Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Dear Judge McMahon,

I am writing to urge the Court to be as lenient as possible in sentencing Rabbi Menachem Youlus, a neighbor of mine for the past 25 years. In the time we have known both he and his wife, Rivka, they have raised nine (!) wholesome, upright, honest, and respectful children, all of whom will suffer grievously should their father be away from the home.

I am a graduate of Brandeis University (magna cum laude and Phi Beta Kappa, 1978) and a graduate of the University of Maryland School of Law (with honors, 1981) where I was the Research Editor of the U. of Md. Law Review and was published in that journal. I then clerked for two years for the Honorable R. Dorsey Watkins of the United States District Court for the District of Maryland (Baltimore) and worked for a civil litigation firm. Both my husband, Herman Berlin, and I own and run an automotive parts distributorship which has been in the family since 1948.

Rabbi Youlus has a welcoming demeanor and is the first to walk up to a newcomer to the neighborhood and make that person feel accepted and at home. Rabbi Youlus is the backbone of our neighborhood synagogue where he uses opportunity after opportunity to help anyone in need in whatever capacity is necessary.

We have a special needs daughter who was a classmate of Leah Aliza Youlus, the eldest daughter in the Youlus home. From the time the girls were in kindergarten, Rabbi Youlus encouraged his daughter to invite our daughter for a play date nearly every week so that our daughter would not feel socially isolated on the weekends. Rabbi Youlus took a personal interest in the well being of our daughter which has continued until this day. Because of the beautiful way Rabbi Youlus raised Leah Aliza to accept and embrace people with differences, the friendship between our daughter, who is now 20, and Leah Aliza remains close, warm, and steadfast.

What Rabbi Youlus did to foster my daughter's emotional and social growth reflects his caring heart and his inner drive to perform acts of lovingkindness to enrich the lives of the "special" people in our midst (whom most people would choose to ignore). If someone he knows is suffering or in need, Rabbi Youlus will devote himself to alleviating at least some of the person's anguish in some tangible way. *Community service is a way of life for Rabbi Youlus* as he often takes time away from making his livelihood to help someone he knows needs his help.

As an individual who sees the good that Rabbi Youlus has given to his family, the neighborhood and our general community, I would plead with the Court to impose the lowest sentence permitted under the law and restore this kind, good hearted and well meaning man to the sanctuary of his home and family as soon as is permitted by law.

Sincerely,

Sherry B Berlin

EXHIBIT 42

February 20, '12 BS"D

Hon. Colleen MacMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA vs. Menachem Youlus
12 Cr. 36 (CM)

To Your Honor, Judge McMahon:

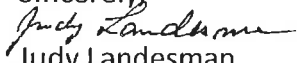
My name is Judy Landesman. I am Menachem Youlus's aunt. By profession I am a Mathematician; more recently I have been teaching Research Methods and Statistics in the Family counseling program for the University of North Texas at The Neve Yerushalayim campus in Jerusalem.

When Menachem was a young un-married man attending college, he spent many week-ends in our house in Queens, New York. He was an easy and much welcome guest, actually more like a caring older brother to our children and a help to us, their parents.

In particular, Menachem was one of several people who were influential in helping us provide a normal environment for our oldest daughter, then in her early teenage years, who was born with CP and is still dependent in all activities of daily living. Menachem spent lots of time talking to her, playing games with her and always treated her as a regular young person. Today Malka is married to an able-bodied man, a physicist; she is the mother of 6 lovely healthy and successful children. Malka has an MA in rehab psychology from Columbia University and just gave up being the head of the Board of Directors of a system of schools, K -12, after a 10 year stint. We will always be thankful to Menachem, along with other friends and relatives, who helped make our daughter feel as a successful person from the start. And, by the way, there were many people who could have benefitted from watching Menachem's behavior with a handicapped person. Luckily for us, though we are living far apart, his caring has persisted through the years.

I deliver this plea in the hope that the Court will please impose on my nephew, now Rabbi Menachem Youlus, the lowest possible sentence permitted under the law, so we may continue to benefit from our relationship with him.

Sincerely,



Judy Landesman
4 Meshulam Rath Street
Jerusalem, Israel
e-mail: jlandesman@nevey.org

EXHIBIT 43

Dear Your Honor,

Thank you for taking the time to read these plea letters concerning Menachem Youlus.

My name is Shifrah Garsek and I am a neice of Mr. M. Youlus. I am married and live with my husband and daughter in Israel. I have just completed my Masters in Special Education. I am proud to have Menachem as my uncle.

He is most notably kind and nice to all those he meets and with whom he associates. Having spent two of my college years in Baltimore, I've heard the kind words and have seen the thoughtful actions he's shown towards others. I've driven with Menachem on numerous occasions when he's stopped off to drop something off, pick something up, deliver something, and go out of his way to help a friend, customer, or just someone who asked for help. It is often that someone from Baltimore asks my uncle for a ride to Silver Spring, where he works. The pick up and drop-offs are usually out of his way, yet Menachem says, "sure" with a smile and is truly happy to help out.

Menachem wants to help. He involves himself in the Baltimore community and takes on volunteer jobs at his children's schools, his synagogue, and other community institutions. He shares what he has with others and is willing to spend time, money and energy to make another happy.

During my college years in Baltimore I was also a personal recipient of Menachem's kindness. He always had the time to talk to me, listen to my needs, give me advice, and help me sort out my thoughts. He ran errands for me and invited me to eat and spend time with his family.

Uncle Meachem is beloved to all of my siblings. I have an older brother (age 24) who has Down's Syndrome to whom Menachem is especially dear. When we visit Baltimore, Menachem takes my brother around with him, My brother adores Menachem and holds him in the highest esteem. He buys my brother, Shmuel his favorite foods. Menachem knows what makes my brother happy and goes the extra mile to bring a smile to his face.

Mr. Youlus is caring and friendly to all children with special needs. I know he has visited classrooms and has given talks to such children. The teachers love the way he interacts and have brought him back again and again. Menachem always has a friendly hello and witty line for the special needs children in his community. It is easy for them to feel the love and recognition in his greetings.

My grandmother, Menachem's mother, jokes that her claim to fame is being Menachem's mother. He is so well known as a caring, doing, generous individual. He gives to the poor, to friends who need and many others-quietly.

One particular incident shows Mr. Youlus' kindness. A few years ago a friend of mine in Baltimore had just completed her B.A. in Business, and was looking for some work experience. I thought that a position at The Jewish Bookstore might be a good opportunity for her. I approached my uncle and he was thrilled to help. He exerted himself on her behalf to help her secure a position. In addition, he

often gave her a ride to and from work! My friend now had the experience she needed and was able to go on to bigger experiences. If not for my uncle being willing to step in for her and the specific marketing experiences and sales opportunities he helped arrange for her, I do not think she would have the type of job she now has.

These qualities in Menachem are exceptional. He continues helping and doing for others despite the difficult circumstances in which he now finds himself.

I am aware that he has been found guilty, yet I end this letter by pleading his behalf. Please have mercy on Mr. Youlus and on all those whom he helps. I ask that the court be lenient with him and only carry out the lowest sentence that the court feels appropriate.

Thankyou for taking into consideration my thoughts as well as the goodness of Menachem.

Sincerely, Shifrah Garsek

A handwritten signature in cursive script that reads "Shifrah Garsek". The ink is dark and the handwriting is fluid, with the first name "Shifrah" and last name "Garsek" clearly distinguishable.

EXHIBIT 44

Dr. Jonathan M. Lasson

6210 Benhurst Road
Baltimore, Md. 21209
443-939-1195

March 30, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013
Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Your Honor,

I am writing this letter on behalf of Rabbi Menachem Youlus. I have known Rabbi Youlus as an active member of the Greater Baltimore Jewish Community for over 20 years. Rabbi Youlus and I have attended the same congregation in which he assumes an active role. He is a neighbor of mine and we have attended many of each other's family parties. He has helped out members of our community by offering advice and support to those in need. Indeed, he is well known in our community as a man who cares deeply about people and attempts to help whenever possible.

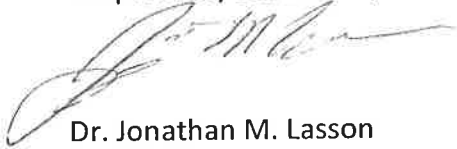
I am currently involved in many communal activities and serve as the president of a local synagogue in which Rabbi Youlus attends from time to time. He is always there with a smile and an interest in helping out when he can. As a mental health professional serving the Baltimore community for over 12 years, I have observed Rabbi Youlus taking a keen interest in the mental health issues that affect his neighbors and community.

I became aware of the charges against Rabbi Youlus from the Washington Post editorial when it first came out. It was quite distressing to hear the charges against him. Making matters worse, the impact of these charges on his family and the general sense of trust that people had in Rabbi Youlus and by proxy, his family, has been severely strained. I believe that Rabbi Youlus wishes that he would have conducted his life differently and that he will have to live with the guilt over his wrongdoings.

I therefore ask the court to consider that Rabbi Youlus is already a broken man in need of repair. He will not be able to repair his reputation in earnest by serving a lengthy sentence. He has a large family and circle of friends who greatly depend on his steadfast commitment to family and community. Rabbi Youlus has never flaunted his financial success and on the contrary, Rabbi Youlus lives a very simple life. I am sure that once Rabbi Youlus serves his times he will comply with whatever demands the court asks of him, whether it is community service, mental health interventions etc...

As a friend of Rabbi Youlus and a mental health professional who believes in the effectiveness of rehabilitation in cases such as Rabbi Youlus', I ask the court to consider the most lenient sentence the Court considers to be appropriate.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Jonathan M. Lasson", written in a cursive style.

Dr. Jonathan M. Lasson

EXHIBIT 45

111 Brookview Drive
Toronto, Ontario M6A 2K5
Canada
April 2, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus

12 Cr. 36 (CM)

Your Honor:

I am a brother in law of Menachem Youlus. I am a rabbi in Toronto and a teacher of Talmudic Law at Yeshiva Nachlas Zvi in Toronto. I have known Menachem Youlus since my early childhood, as we grew up together in Monsey, New York. We were classmates throughout elementary school and have kept up our friendship ever since. I believe that I know Rabbi Youlus very well and can testify to the goodness of his heart and his sterling character. He always empathized with the more unfortunate friends of ours: children from dysfunctional families, orphans, and those with physical handicaps. When my mother passed away, his warm friendship was very important to me. I have watched him advance in his studies and become an accomplished scholar.

I was very honored to become his brother in law when he married my step sister. He is devoted to the family and is always there to assist any of our family members in any way possible. He, together with his wife Rivka, has raised a beautiful family with deep religious and moral convictions, and we are proud to be part of his family.

The recent events have caused great distress to our entire family. I continue to be a good friend and respect Menachem because I know that he is truly a good person. His family is suffering tremendously physically, emotionally and financially and it is very hard to bear.

I hope and pray that the Court will impose the lowest appropriate sentence upon Menachem so that he and his family will be able to continue to lead their lives, as a family and as exemplary members of the community, as they have been living up until now. Menachem has a lot to accomplish and his goodness and kindness is needed by his family. We ask for your compassion and understanding in the sentencing process.

Sincerely yours,

A handwritten signature in cursive script, reading "Rabbi Joseph Lipschutz". The ink is dark and the signature is fluid, with a long, sweeping tail on the final letter.

Rabbi Joseph Lipschutz

EXHIBIT 46



THE CATHOLIC UNIVERSITY OF AMERICA

Columbus School of Law

Office of the Faculty

Washington, D.C. 20064

202-319-5140

March 29, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Dear Judge McMahon:

My wife Jennifer and I live in Woodside in Silver Spring, Maryland. I teach at the Columbus School of Law at the Catholic University of America, where I am a Professor of Law.

We were very saddened to learn of Menachem Youlus' activities with the misrepresentation of Torah scrolls. We in no way condone these illegal activities or in any way suggest that he is not guilty of the crimes charged. We write solely to provide facts that might assist you in determining the appropriate sentence.

We have known Menachem Youlus and his family since coming to live in Woodside in 1987. His parents were members of the same synagogue as we were and we would often make purchases of books at the Jewish Bookstore of Washington.

In these visits to the bookstore, we always saw Menachem dealing generously and kindly to all comers. Many people came to the store not to buy, but to talk and ask questions about Judaism and religion in general and Menachem was always remarkably patient, open and welcoming to all, whether or not they purchased anything, so that many on different, spiritual quests and journeys would feel comfortable returning to talk further.

We heard from many individuals and representatives of institutions that he always made time to help with problems great and small. We were constantly told of the good that Menachem had done for them and for those they had known.

Hon. Colleen McMahon

Page 2

March 29, 2012

He was always willing to volunteer his time and travel to speak to community groups and school children about the work of a *sofer* (a religious scribe) and its religious significance. This is a unique service to the Jewish community which few others can provide. We saw on many occasions how he used his skill as a religious scribe to connect with people of all ages to lead them to value the role of the written word and of text in the Jewish tradition.

We were witnesses to Menachem's kindness close up on our own street. Menachem's grandparents came to Silver Spring from Pennsylvania to spend their declining years near their family, and they lived opposite us. We would see Menachem come regularly to visit them and take an active part in their welfare through phone calls and errands.

Menachem Youlus is the father of nine children, and has aged parents for whom this sad and troubling episode has been extremely hard. Seeing the effect on his wife and family has been harsh punishment for him already. He has learned the error of his ways and while there are many components of an appropriate criminal sentence, deterrence and the fear of recidivism are not, we believe, relevant to this specific case.

While clearly what he did was wrong, it is also clear that he is truly sorry for the wrong that he has done and the lies that he has told. We hope that the Court will conclude that an appropriate sentence is one that focuses on financial restitution and community service, and that he will soon be able to return to work both so as to make restitution for his fraudulent behavior and to return to providing the community service of which he is uniquely capable.

Sincerely,


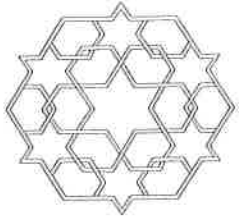

Marshall J. Breger
Professor of Law

EXHIBIT 47

בס"ד



ק"ק אהבת תורה
Woodside Synagogue Ahavas Torah
9001 Georgia Avenue
Silver Spring, MD 20910

March 3, 2012

Rabbi Emeritus
 Yitzchak Breitowitz

The Honorable Colleen McMahon
 United States District Judge, SDNY
 United States Courthouse
 500 Pearl Street
 New York, NY 10013

Re: USA v. Menachem Youlus
12 Cr.36(CM)

President
 Richard Sassoon

Dear Judge McMahon:

Vice President for
 Administration
 Chanoch Kanovsky

Vice President for
 Programming
 Adina Gewirtz

Vice President for
 Membership and
 Community Relations
 Alida Friedrich

Treasurer
 Jerry Saunders

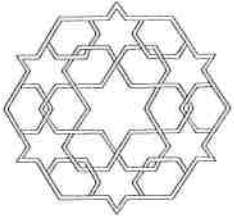
Secretary
 Daniel Friedman

I was the Rabbi of the Woodside Synagogue in Silver Spring for 23 years until my retirement in January of 2011. (I was also an associate professor of law at the University of Maryland for 27 years, having graduated Harvard Law School in 1979). I presently reside in Jerusalem where I teach classes in Jewish law and ethics. Because Menachem Youlus' parents were members of my congregation and Menachem would often visit them, I knew Menachem Youlus very well. In addition, as a bibliophile I frequented the Jewish Bookstore almost weekly and not only had lengthy discussions with Menachem on a wide array of subjects but had many opportunities to observe his interactions with customers and noncustomers. As a rabbi, counsellor and professor of law (University of Maryland), I wish to state the following:

(1) I do not condone or excuse any fraud or dishonesty on the part of Mr. Youlus. What he did was improper and against the tenets of his own religious beliefs as well as the law of the land and he should receive some sanction for his improper behavior.

(2) However, it is important to see the whole picture. Menachem is a man who has done a tremendous amount of good for countless people. He is generous not merely in a financial sense but with his time and his energy. He was always willing to take time out of his business to explain the tenets of Judaism to beginners, to extend the hospitality of his home to all who needed it, to offer an encouraging word to people who were troubled or felt rejected by life. He greets everyone he meets with a smile and pleasant countenance. His store became an intellectual salon of sorts where people from different walks of life and religious commitments could meet and share ideas in a comfortable, nonjudgmental environment. There are not too many places where a Chassidic rabbi might be found engaging in a dialogue with an Imam or a priest but Menachem's store was one of them and fundamentally his open, accepting personality made it so. He also devoted hours to community education about Torah scrolls, travelling to schools, nursing homes, and community centers raising consciousness about the need to restore abandoned Torahs, and actually bringing the scrolls and giving people the once-in-a-lifetime thrill of inscribing letters in an actual Torah.

(3) Menachem's work in salvaging and repairing Torahs was real and significant. He took Torah scrolls that were decrepit and unusable and put months of hard effort in restoring them. This is holy work - the Sefer Torah is the holiest artifact in Judaism and Menachem devoted his life to their restoration. He lovingly and painstakingly went over every inch of the parchment, cleaning water stains, smudges, mud etc. rewriting letters with a quill pen, checking and rechecking to insure perfection, in both the halachic sense and aesthetically. I would also point out that my own tefillin were extensively damaged by water and I assumed that I would have to discard them but Menachem took a hopeless situation and turned it around with his discipline, commitment and consummate skill. It must be emphasized again and again that Menachem may have lied about the origin of these Torahs but a Torah is a Torah, it is holy and sacred and precious whether it was written in Poland or in NYC. The Torahs were real even if the backstory was not.



ק"ק אהבת תורה
Woodside Synagogue Ahavas Torah
9001 Georgia Avenue
Silver Spring, MD 20910

Hon. Coleen McMahon

March 3, 2012

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Rabbi Emeritus
Yitzchak Breitowitz

President
Richard Sassoon

Vice President for
Administration
Chanoch Kanovsky

Vice President for
Programming
Adina Gewirtz

Vice President for
Membership and
Community Relations
Alida Friedrich

Treasurer
Jerry Saunders

Secretary
Daniel Friedman

(4) Because Torah scrolls must be written and corrected by hand in an exhausting time consuming manner, they are quite expensive. Menachem often sold his scrolls for below market value, i.e., defrauded buyers still got a bargain on their purchases. This is of course no excuse for lying but the fact that Menachem got no more money for his lies than he could have gotten for telling the truth does, I think, go to motive and intent. He was not doing this for profit; he could have made the same profit without the stories

(5) Why he lied is hard to figure out and I cannot assume the role of psychiatrist. Part of it might be Walter Mitty fantasies; part of it might be the erroneous belief that he needed to inflate the importance of his cause by giving it some dramatic backstory when in reality his cause was important enough to stand on its own. In my judgment, however, what occurred is actually a more complex process difficult to define or articulate - his passion and commitment led him to the belief that in some metaphorical sense every Torah scroll was saved from the Holocaust, it represents the survival and triumph of the Jewish people over the enemies that tried to destroy us. In a symbolic way, the story was true although not historically true. I understand that metaphoric truth is a meaningless concept in the eyes of the law but I believe that it was real to Menachem Youlus. In some odd way he actually felt that his stories were true in general with only the details a bit off. ... Again, only a psychiatrist can fully explain this phenomenon but it is certainly conceivable that a person passionately committed to a cause, convinced that this is his life's mission, convinced that this is essential to Jewish survival and continuity, might delude himself into a misplaced focus on "higher truth." I will say that in all other aspects of his life apart from this blind spot, he has been an upstanding moral individual fully committed to his faith.

(6) There is little or no chance that Mr. Youlus will ever engage in any type of criminal behavior again. His misdeeds were limited to a particular arena - the history of restored Torah scrolls. His motives were not venal; He is no threat to others; He has a splendid record of service to the Jewish community, of kindness to strangers, of fostering interactions between religious groups. He has young children living at home who desperately need his love and guidance. His elderly parents are not well and I frankly fear for their health if he is sent to prison. His victims have received something valuable and sacred - they were not left holding something worthless. Menachem Youlus is not Bernie Madoff. Society is not well-served by his incarceration. I urge the Court to impose financial restitution and community service in lieu of prison time. By doing so, the Court will be sending a strong signal that fraud will not be tolerated; that supposedly higher ends do not justify dishonest means; and that religion cannot be used as a defensive cloak. But the Court will also enable an otherwise fine man to learn from his tragic mistakes and contribute to the community welfare in positive ways. Justice tempered with mercy is the quality of the Divine. (Milton, Paradise Lost) May the Court exercise its awesome responsibility with compassion.

Sincerely,


Yitzchak A. Breitowitz

Rabbi Emeritus, Woodside Synagogue, Silver Spring
Associate Professor of Law (ret.), University of Maryland

EXHIBIT 48



March 30, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10013

Re: USA v. Menachem Youlus
12Cr.36 (CM)

Dear Judge McMahon:

I have known Rabbi Youlus for over thirty years. In fact, I first met him when he was a student and not yet a rabbi--or a grown man.

I am in the book business, Publisher of Bartleby Press and because of that developed a relationship, first with his father and their Jewish bookstore and eventually with Menachem himself.

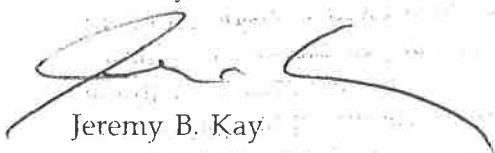
I do not consider myself a close personal friend, yet have had many discussions over the years with Rabbi Youlus about religion, philosophy and also have, on a number of occasions, talked about very personal issues. I have also observed him with many others who have walked through the doors of his bookstore seeking guidance about a particular book or perhaps a religious object. I have also seen him offer comfort to those who are having difficulties and look at the bookstore as a sort of "walk in" spiritual center. I have seen him do these things when he didn't know anyone was watching. I also know of many who hold him in very high regard as a religious authority both in the Washington area and in Baltimore.

True, I have observed him weave stories that seemed a little over-embellished and are likely similar to those that have brought him to his present difficulties and the sad situation that he has created for those involved. However, in my experience, I never noticed a single instance when he sought an advantage from these exaggerations. In fact, they seemed superfluous and unnecessary.

I believe that his knowledge and compassion are still valuable and needed by the communities in which he lives and works. Without excusing what Rabbi Youlus has done, I urge you to consider how much in good works he can yet offer us and impose the most lenient sentence the Court deems appropriate.

Thank you for your time.

Sincerely,



Jeremy B. Kay

8600 Foundry Street • Savage Mill Box 2043 • Savage, Maryland 20763

(301) 725 3006 • Fax: (301) 725-0333

www.BartlebythePublisher.com

EXHIBIT 49

Michael Seth Kohen, Esq.
6111 Stuart Avenue
Baltimore, MD 21209

March 29, 2012

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

Dear Judge McMahon:

I am writing this letter because of my multi faceted relationship with Rabbi Youlus. I am fully aware that he has plead guilty and thus has been convicted of certain crimes. However, as a neighbor, mentor and friend I felt the need to write this letter. By way of background, my family and I have resided in Baltimore, Maryland for the past sixteen years. Born and raised in New York, I attended Jewish day schools and then continued my education at Brooklyn College and Brooklyn Law School. I worked at Deloitte & Touche, LLP for eight years while also obtaining an LLM in Taxation. For the past ten years I have worked as a principal in a small family owned real estate development and management company.

I have known Rabbi Youlus for over ten years. We live a couple of blocks from each other but I consider him and his family as our neighbors. Our families pray in the same synagogue and our children attend the same schools. My relationship with Rabbi Youlus grew from neighbor to mentor and friend about five years ago. I had recently joined the board of directors of an organization known as Shores. Shores looks to build positive Jewish identity among children and their families through a variety of educational and recreational opportunities. I was faced with a regional fund raising task and was totally unprepared for the assignment. Therefore, I decided to contact the heads of some of the other local charitable organizations with the hope of getting some tips and suggestions on how to approach my task. Some of these contacts were actually friends of mine so I was reasonably confident that I would get the help that I needed. After calling these contacts that were recommended to me – not even one of them was willing to spend five minutes with me to help advise me. Needless to say, I was very disappointed. Please keep in mind, these five or six contacts were men and women with the most stellar of reputations in the community. Rabbi David Finkelstien, the Director of Shores suggested that I call Rabbi Youlus. I knew Rabbi Youlus but our relationship at such

Hon. Colleen McMahon
March 29, 2012
Page 2

time was more of a neighborly one. I proceeded to contact Rabbi Youlus and I explained to him my concerns and predicament. He spoke with me over the phone for a long time and met with me in his home the next day; this was the first time I had ever been to his house. Without drawing out the story, Rabbi Youlus met with me at least five times and spent countless hours advising and coaching me. The time and advice that he gave was invaluable and was imperative to the success of my project. What stands out however, at least to me, was the fact that he was the only person willing to meet with me and help me. Rabbi Youlus received no benefit from helping me – he was not connected to Shores – we were not really friends. This was just the simple good deed of helping someone out with no strings attached and no rewards on the back end. This episode led Rabbi Youlus and I to become friends and I will not forget what he did for me.

In closing, I would like to humbly ask the Court to impose the most lenient sentence as deemed appropriate under the law. Rabbi Youlus committed a crime and should bear the consequences under our judicial system. He and his family (and to a lesser extent his friends and community) will have to deal with this wrongdoing for the rest of their lives. I will tell you that Rabbi Youlus has expressed deep regret for the pain that he has caused and is very sorry for what he has done. I hope and pray your Honor will have mercy on Rabbi Youlus and his family.

Sincerely,

A handwritten signature in dark ink, appearing to read "Michael Seth Kohen". The signature is fluid and cursive, with the first name "Michael" being the most prominent part.

Michael Seth Kohen, Esq.

EXHIBIT 50

Ruth & Laurence Alpert

March 9, 2012

Honorable Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York 10013

Re: USA v Menachem Youlus – 12 Cr. 36 (CM)

Dear Judge McMahon:

I have known Menachem Youlus' family since the time he was a very young man and my husband has known Menachem Youlus for about ten years.

My husband and I are both professionals – I am an attorney practicing in Maryland and Washington, DC; my husband is a professional in the telecommunications industry. Thus, we both deal with a wide variety of people on a daily basis -- people who are 'good' and those who are less than 'good'.

About ten years ago my husband and I adopted twins from the former Soviet Union. We had many difficulties before and after the adoption of our sons and after asking many others for help, we found that the assistance we received from Mr. Youlus and his parents was most apt for our needs. We didn't set out to ask Mr. Youlus for help – but one day in visiting his bookstore I asked for specific books and related items and explained my needs to Mr. Youlus regarding my sons for whom I was buying the books. Mr. Youlus listened to me both as an individual and as a parent. He realized that he could sell me books but not solve the other issues I raised with him. Thus, he took time out of his busy day to provide me with the names of other professionals who could help us. They were, in fact, far superior to others that I found on my own.

Menachem Youlus did not personally gain in any way from the assistance and referrals he gave us – referrals to other professionals who could be of service to us. He took time away from earning a living for his family to spend time with us and provide us with help we desperately needed. That is the Menachem Youlus we have always known – a person who can be selfless to a fault – even when it costs him time and money.

I have also known other members of his family since I was a teenager – many, many years ago. I have visited their homes and learned with and from them. Thus, I can personally testify that Menachem Youlus was brought up with many positive values and a very supportive family and community. And I have seen these values transmitted from his family to him – as I have seen the pride that Menachem Youlus has in his wife and children and the many kindnesses he has done for his elderly parents and neighbors over the years.

As an attorney I am aware of the very seriousness of the crimes to which Mr. Youlus has been found guilty and to which he confessed. In fact when we first learned of the allegations against Mr. Youlus we found them totally inconsistent with the individual we knew and admired. We were in utter disbelief and hoped and prayed that they were totally false.

At this point, there is no doubt in our minds that Mr. Youlus and his family have and continue to suffer greatly from not only the public humiliation that comes from his acts, but the very private knowledge of the impact the act has had on so many people.

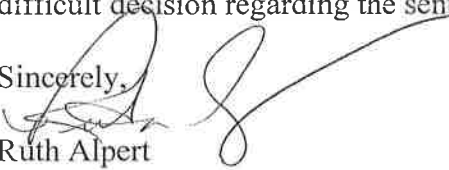
At this time, as an attorney I know there are many types of punishment you can impose on someone, and we know that you do not have an easy job in meting out punishments – especially in well publicized cases. But, it is our hope that you provide Mr. Youlus, his family and community with the foreseeable opportunity to move forward at this time and a chance for him to rehabilitate himself so he can one again become a positive, self-supporting member of the community and not a further drain on our judicial resources.

While what Mr. Youlus did was reprehensible, it is doubtful in our minds that he set out to hurt anyone. It is our belief that Mr. Youlus got carried away with his ‘mission’ to save old Torahs and to find them a home and a new use. Unfortunately, rather than elevating his work and mission, did quite the opposite.

At this time, we hope that you will realize that the punishment that Mr. Youlus and his family are publicly enduring is far greater than what any Court could impose. Locking Mr. Youlus up for any length of time will cost taxpayers more money and do little to change a person who has already admitted his crime and willingness to do what he can to make amends. We believe that he is basically a very good person who did something incredibly stupid which unfortunately did hurt individuals and organizations as well. We trust that as you do the very difficult job of determining what the appropriate sentence should be in this case, you take into account the many positives he has done for others with absolutely no personal gain to himself and the costs and benefits to him and society of incarceration v a chance to earn money for restitution and support his family.

Thank you for taking the time to take our opinion into consideration before making your very difficult decision regarding the sentence of Mr. Youlus.

Sincerely,


Ruth Alpert

Ruth & Laurence Alpert

9217 Midwood Road, Silver Spring, MD 20910 – 301/495-0941 – rsalpert@his.com

EXHIBIT 51

James W. Karesh, MD, FACS
2327 Blaine Dr.
Chevy Chase, MD 20815

Hon. Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, New York

Re: USA v. Menachem Youlus
12 Cr. 36 (CM)

16 February 2012

Dear Judge McMahon,

My name is James Karesh, MD and I am writing this letter on behalf of Rabbi Menachem Youlus prior to his formal sentencing for the charges to which he has pleaded guilty.

I have known and interacted with Mr. Youlus for approximately 20 years in a variety of different settings: as a sofer (torah scribe), bookstore owner, rabbi, and in occasional social settings. In all of those years Rabbi Youlus's actions have been beyond reproach. In my experience he has always been fair and honest, carefully explaining the reasons why a particular item was better or more desirable than another or the reasons an article was defective and the particular correction required before it could be purchased or could be considered "kosher". He has always been more than fair in determining and explaining an item's price. I have never felt misled by anything that he has said about a particular item. He has never exhibited any behavior that has suggested anything other than scrupulous honesty.

I have been involved with several of the torahs that he has completed for various entities. Each of these torahs was completed in a outstanding fashion with careful and complete descriptions of the processes involved in repairing, correcting, writing and creating a torah scroll. His descriptions are always

correct and understandable by the lay public as well as more knowledgeable individuals. The repaired and corrected scrolls have always been "top notch" and beyond reproach. He has always answered my questions about each of his scrolls with the in the most kindly fashion without any suggestion of irritation or belittlement even when a question might seem trivial.

My observations of and interactions with Rabbi Youlus have shown him as a modest person, quiet, soft spoken, and very self-effacing. This demeanor is evident both in his business relationships and with members of the community as well as with his wife and children. I see him as a kind and supportive father and husband. He has also been more than a loving son for his aging parents and he has done everything in his power to honor and support them even to the point of giving up a career to become a sofer as spiritual support for his father following severe injuries suffered in a pedestrian-automobile accident.

To summarize, in my experience, Rabbi Youlus consistently has been a kind, honest, and modest person, the kind of individual who has been a credit to his family and society.

If you have any questions regarding this letter, please do not hesitate to contact me.

Yours truly,

A handwritten signature in dark ink, appearing to read "James Karesh MD, FACS". The signature is fluid and cursive, with the letters "J", "K", and "M" being particularly prominent.

James Karesh, MD
410-601-8283 (work)
idocjim@gmail.com

EXHIBIT 52

JOEL GROSS

555 TWELFTH STREET, NW
WASHINGTON, DC 20004-1206

April 10, 2012

VIA FEDERAL EXPRESS

Mark Baker, Esq.
Brafman & Associates, P.C.
767 Third Avenue
26th Floor
New York, NY 10017

Dear Mr. Baker:

Enclosed is a letter I have prepared to the Court with respect to the sentencing of Menachem Youlus. Please contact me (202-942-5705 or joel.gross @aporter.com) if I can be of any further assistance on this important matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Joel M. Gross", with a stylized flourish at the end.

Joel M. Gross

Enclosure

JOEL GROSS

555 TWELFTH STREET, NW
WASHINGTON, DC 20004-1206

April 10, 2012

Honorable Colleen McMahon
United States District Judge
United States Courthouse
500 Pearl Street
New York, NY 10013

Re: *USA v. Menachem Youlus*
12 Cr. 36 (CM)

Dear Judge McMahon:

I am writing to respectfully ask the Court to show leniency in the sentencing of Menachem Youlus. I have known Menachem for about 25 years, and have found him to be among the most caring, decent people I have ever met.

I have gotten to know Menachem both through his parents, who used to be our neighbors and remain our friends, and through my frequent patronage of the Jewish Book Store, which he owns. Menachem and his family were a source of immense comfort and strength to my family and me when my wife died 10 years ago, leaving behind three very young children. Menachem was one of those special people who was always there to listen to me whenever I needed someone to talk to, and he and his family helped mine in so many ways that I can say that it would have been much harder for us to make it through that period without them.

I have patronized the Jewish Book Store regularly, in large part because I always knew Menachem would be there to warmly greet me, and to help me with whatever I needed, whether it was a product he carried, or not. And I never felt any pressure to buy things I didn't need. In fact, Menachem on more than one occasion suggested I not buy certain items I was considering because they would not in his opinion be good value for me.

I would like to mention that I am an attorney and spent much of my career (17 years) at the Justice Department engaged in law enforcement. I am a strong believer in the importance of law enforcement, and I also know that the test of one's principles is how one feels about them when they impact adversely on someone you care about, and his family. Accordingly, I fully understand why Menachem has been the subject of this prosecution, and why an appropriate sentence needs to be imposed. Menachem, in my view, is a very good man who has done a very bad thing. Why he did it is inexplicable to me, and the whole

JOEL GROSS

555 TWELFTH STREET, NW
WASHINGTON, DC 20004-1206

series of events is terribly sad for all who have been impacted. But while I understand that Menachem needs to be punished for his actions, I sincerely hope that your Honor will consider all the good and kind acts that Menachem has done in his life in imposing a sentence that is as lenient as the circumstances allow.

Thank you for considering my views.

Sincerely,

A handwritten signature in black ink, appearing to read "Joel M. Gross". The signature is written in a cursive, flowing style.

Joel M. Gross